



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 107]

CHENNAI, THURSDAY, MARCH 30, 2023
Panguni 16, Subakiruthu, Thiruvalluvar Aandu-2054

Part II—Section 2

Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017
AMENDMENTS TO NOTIFICATIONS

[G.O.Ms. No. 30, Commercial Taxes and Registration (B1), 30th March 2023,
Panguni 16, Subakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/333(a-1)/2023.

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-15)/2017, published at pages 119-143 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENT.

In the said notification, in paragraph 3, in the *Explanation*, after clause (iv), the following clause shall be inserted, namely: -

“(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.”.

2. This notification shall be deemed to have come into force with effect from the 1st March, 2023.

[G.O.Ms. No. 31, Commercial Taxes and Registration (B1), 30th March 2023,
Panguni 16, Subakiruthu, Thiruvalluvar Aandu-2054.]

No. II(2)/CTR/333(a-2)/2023.

In exercise of the powers conferred by sub-section (3) of section 9 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-16)/2017, published at pages 143-146 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENT.

In the said notification, in the Explanation, in clause (h), for the words “and State Legislatures” the words “, State Legislatures, Courts and Tribunals” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 1st March, 2023.

*[G.O.Ms. No. 32, Commercial Taxes and Registration (B1), 30th March 2023,
Panguni 16, Subakiruthu, Thiruvalluvar Aandu-2054.]*

No. II(2)/CTR/333(a-3)/2023.

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-4)/2017, published at pages 3-68 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENTS.

In the said notification, -

(i) in Schedule I –2.5%, against S. No. 91A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled; Rab, pre-packaged and labelled”;

(ii) in Schedule II –6%, after S. No. 186 and entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)
“186A	8214	Pencil sharpeners”;

(iii) in Schedule III –9%, against S. No. 302A, in column (3), at the end, the brackets and words “[other than pencil sharpeners]” shall be inserted.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2023.

*[G.O.Ms. No. 33, Commercial Taxes and Registration (B1), 30th March 2023, Panguni 16,
Subakiruthu, Thiruvalluvar Aandu-2054.]*

No. II(2)/CTR/333(a-4)/2023.

In exercise of the powers conferred by sub-section (1) of section 11 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendment to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-5)/2017, published at pages 68-75 in Part II-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated 29th June, 2017, namely:-

AMENDMENT.

In the said notification, in the Schedule, against S. No. 94, in Column (3), after the item (ii) and the entries relating thereto, the following item and entry shall be inserted, namely: -

“(iii) Rab, other than pre-packaged and labelled”.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2023.

B. JOTHI NIRMALASAMY,
Secretary to Government.